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easily solved. One clear-cut line has been drawn. No enterprise ordinarily regarded as private becomes a governmental function simply because undertaken by a state. *South Carolina v. United States*, 199 U. S. 437. See 19 HARV. L. REV. 286. The principal case suggests that there is no corresponding limitation when an otherwise private industry is indulged in by the national government. Whatever the latter does, it does by virtue of its express or implied powers, and is supreme, even though what it has undertaken to do conflicts with what would otherwise be within the constitutional power of the state. *Veazie Bank v. Fenno*, 8 Wall. (U. S.) 533. Cf. *Briscoe v. Bank of Kentucky*, 11 Pet. (U. S.) 257. See 23 HARV. L. REV. 465. Nowhere is the independence of the federal government better recognized than in its relations with the Indians. In this field its control is exclusive. *Worcester v. Georgia*, 6 Pet. (U. S.) 515. See *Cherokee Nation v. Georgia*, 5 Pet. (U. S.) 1, 17; *United States v. Holliday*, 3 Wall. (U. S.) 407, 417. Accordingly, whatever it undertakes in their behalf it will see through, despite attempted interference by state taxing power. This freedom from state taxation, however, is limited narrowly to the accomplishment of the federal purpose. *Railroad Co. v. Peniston*, 18 Wall. (U. S.) 5; *National Bank v. Commonwealth*, 9 Wall. (U. S.) 353. Hence, in the principal case, the court intimates that a tax on the coal after it had become the personal property of the lessee would be valid. See *Thomas v. Gay*, 169 U. S. 264, 273.

TAXATION — WHERE PROPERTY MAY BE TAXED — SUCCESSION TAX ON SECURITIES TEMPORARILY REMOVED FROM THE STATE. — The testatrix, who was domiciled in Florida, carried on a loaning business in Iowa through an agent there. The notes and mortgages securing the loans, which had been kept in Iowa, were removed, a short time before the testatrix's death, to a bank across the state line. Held, that they are subject to the Iowa inheritance tax. *In re Adam's Estate*, 149 N. W. 531 (Ia.).

An inheritance tax is the price exacted by the state for conferring the privilege of inheriting property by will or descent. Accordingly, the state where the property is located may tax its succession. *Matter of Whiting*, 150 N. Y. 27, 44 N. E. 715. But a mere chose in action, being intangible, properly has no *situs* anywhere. See 27 HARV. L. REV. 107, 113. Least of all can it be said to be located in the obligor's hands. *State Tax on Foreign Held Bonds*, 15 Wall. (U. S.) 300. Therefore a debt owed to a foreign decedent is not, as such, subject to an inheritance tax. *Matter of Preston*, 75 N. Y. App. Div. 250, 78 N. Y. Supp. 91. But see *Contra*, *In re Joyslin's Estate*, 76 Vt. 88, 56 Atl. 281. However, if the debt is represented by a specialty, the specialty itself, being capable of *situs*, may be taxed wherever found. *New Orleans v. Stempel*, 175 U. S. 309; *Wheeler v. Sohmer*, 233 U. S. 434. See 28 HARV. L. REV. 104. This reasoning will account for the principal case only on the assumption that the securities were removed from the state in order to evade taxation. See *Buck v. Beach*, 206 U. S. 392, 408; *Poppleton v. Yamhill County*, 8 Ore. 337. In any event, however, the capital employed in the loaning business, as measured by the notes, was in a sense the testatrix's stock in trade, with a *situs* in Iowa, and upon this ground also the tax may be upheld. *Metropolitan Life Ins. Co. v. New Orleans*, 205 U. S. 395. See 28 HARV. L. REV. 214.

TORTS — INTERFERENCE WITH BUSINESS OR OCCUPATION — JUSTIFICATION: STRIKE TO COMPEL DISCHARGE OF NON-UNION MEN. — The defendants, members of a trade union, by threatening a strike, induced their employers to discharge the plaintiffs, and to refuse to reemploy them on the ground that they had refused to join the union. Held, that the plaintiffs are entitled to damages and to an injunction. *Fairbanks v. McDonald*, 106 N. E. 1000 (Mass.).

The temporal interests of both workmen and employers are protected

against intentional disturbance when the disturbance, in the eyes of the law, is for a purpose which public policy does not sanction. The law's traditional bias in favor of competition has led the courts to accord traders and manufacturers complete competitive license, and injury sustained from such competition is not actionable merely because it was intentionally inflicted. *Mogul Steamship Co. v. McGregor*, [1892] A. C. 25. But see TRADE COMMISSION ACT, FED. STAT. ANN., SUPP. 1915 60, 62. As to workingmen, a group of jurisdictions of which Massachusetts is the leader have conceived that public policy calls for a different view. Workingmen may strike to obtain better wages or working conditions from their own employers. *Minasian v. Osborne*, 210 Mass. 250, 96 N. E. 1036. See *L. D. Willcutt & Sons Co. v. Driscoll*, 200 Mass. 110, 113, 85 N. E. 897, 899. They may strike to get work away from other workingmen. *Pickett v. Walsh*, 192 Mass. 572, 78 N. E. 753. But they may not strike to strengthen the union in its struggle with employers. *Folsom v. Lewis*, 208 Mass. 336, 94 N. E. 316. The competitive self-interest which justifies coercive trade-union activity must, it is said, be an immediate, individual self-interest. *Berry v. Donovan*, 188 Mass. 353, 74 N. E. 603. The broader self-interest of which the union is a manifestation is considered too remote. And the social interest in trade unionism is disregarded. The principal case is therefore not an innovation. *Lucke v. Clothing Cutters & Trimmers Assembly*, 77 Md. 396, 26 Atl. 505; *Erdman v. Mitchell*, 207 Pa. St. 79, 56 Atl. 327. *Contra*, *National Protective Ass'n v. Cumming*, 170 N. Y. 315, 63 N. E. 389; *Kemp v. Division No. 241*, 255 Ill. 213, 99 N. E. 389. Yet the shift of emphasis in modern jurisprudence from individual to social interests has gone far toward shaking the foundation on which the Massachusetts cases rest. See 14 HARV. L. REV. 219; 26 HARV. L. REV. 259. And see dissenting opinions by Mr. Justice Holmes in *Plant v. Woods*, 176 Mass. 492, 504, 57 N. E. 1011, 1015, and in *Coppage v. Kansas*, 236 U. S. 1, 27.

**TORTS — UNUSUAL CASES OF TORT LIABILITY — SUIT BY WIFE FOR CAUSING IMPRISONMENT OF HUSBAND.** — The defendant, in order to satisfy his dislike of the plaintiff's husband, encouraged him to commit adultery, and then procured his arrest and conviction. The plaintiff sues for loss of her husband's society and support caused by the imprisonment. *Held*, that she cannot recover. *Nieberg v. Cohen*, 92 Atl. 214 (Vt.).

For a discussion of this case, see NOTES, p. 511.

**TRUSTS — CESTUI'S INTEREST IN THE RES — NATURE OF CESTUI'S INTEREST.** The trustee and *cestui que trust* of a certain trust fund were citizens of New York. The *cestui* assigned his interest to the plaintiff, a citizen of Pennsylvania, who brought suit against the trustee in a federal District Court. Section 24 of the federal Judicial Code provides that the District Courts shall not have jurisdiction of "any suit to recover upon any promissory note or other chose in action in favor of any assignee . . . unless such suit might have been prosecuted in such court . . . if no assignment had been made." The District Court dismissed the bill for want of jurisdiction. *Held*, that the decree be reversed, partly on the ground that the *cestui's* right under a trust was a property right and not a "chose in action" within § 24. *Brown v. Fletcher*, 235 U. S. 589, 35 Sup. Ct. 154.

For a discussion of the nature of the *cestui's* interest in the trust *res*, see NOTES, p. 507.

**TRUSTS — CREATION AND VALIDITY — DIRECTION TO TRUSTEE TO EMPLOY A PARTICULAR PERSON AS ATTORNEY IN ADMINISTERING THE TRUST.** — A testator directed in his will that the executors of his estate should employ